DHANRAJ BAID JAIN COLLEGE
(Autonomous)

(Owned & Managed By Tamil Nadu Educational and Medical Foundation)

Rajiv Gandhi Salai, Jyothi Nagar, IT Corridor,Thoraipakkam, Chennai – 600097

A Jain Minority Institution, Co-Education

Affiliated to the University of Madras

Approved by the Government of Tamilnadu

Re-Accredited with ‘A’ Grade by NAAC, 4th Cycle

DEPARTMENT OF COMMERCE
B.Com. (Accounting & Finance)

SYLLABUS
(WITH EFFECT FROM 2026-2027)
(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

DHANRAJ BAID JAIN COLLEGE (AUTONOMOUS) CHENNAI- 97.

DEPARTMENT OF COMMERCE

B.Com. (Accounting & Finance)

DEGREE COURSE

Choice Based Credit System

(Effective from the academic year 2026-2027)

REGULATIONS

(AS PER THE INTEGRATED COMMON REGULATIONS OF THE UNIVERSITY OF MADRAS)

1. ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce (Accounting and Finance), shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an Examination accepted as equivalent thereof by the Syndicate of the University of Madras.

2. ELIGIBILITY FOR AWARD OF THE DEGREE:

A candidate shall be eligible for the award of the Degree only if he / she has undergone the prescribed course of study for a period of not less than three academic years, passed the examinations of all the Six Semesters prescribed earning 140 credits and fulfilled such conditions as have been prescribed therefore.

3. DURATION:

(a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and the fourth semesters and the third academic year the fifth and sixth semesters respectively.

(b) The odd semesters shall consist of the period from June to November of each year and the even semesters from December to April of each year. There shall be not less than 90 working days for each semester.

4. COURSE OF STUDY:

The Main Subject of Study for Bachelor Degree shall consist of the following.

Part - I FOUNDATION COURSES: The course shall comprise the study of:
Tamil or any other Modern (Indian or Foreign) or Classical Languages; and
Part - II English
Part - III CORE COURSES consisting of (a) Core courses, (b) Electives (c) Practical's if any
Part - IV Consists of SEC / NME, FC, EVS, Value education & Internship.
Part - V Consists of professional competency & extension activities.

5. COMPULSORY EXTENSION SERVICE:

Students shall be awarded a maximum of 1 Credit for Compulsory Extension Service. All the Students shall have to enrol for NSS /NCC/ NSO (Sports & Games) Retract/ Youth Red Cross or any other Service Organizations in the College and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the College before 31stMarch in a year. If a student lacks 40 hours' attendance in the first year, he or she shall have to compensate the same during the subsequent years. Those students who complete minimum attendance of 40 hours in one year will get 'half-a-credit and those who complete the attendance of 80 or more hours in Two Years will get 'one credit'. Literacy and Population Education and Field Work shall be compulsory components in the above extension service activities.

6. SCHEME OF EXAMINATION SHALL BE GIVEN IN APPENDIX 'A'

REQUIREMENTS FOR PROCEEDING TO SUBSEQUENT SEMESTER

(a) Candidates shall register their names for the First Semester Examination after admission in the UG Courses.

(b) Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester Examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.

(c) Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof from time to time, provided in case of a candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Principal of the College, shall be permitted to proceed to the next semester and to complete the Course of Study. Such candidates shall have to repeat the missed Semester by re-joining after completion of Final Semester of the Course, after paying the fee for the break of study as prescribed from time to time.

7. PASSING MINIMUM:

- There shall be no passing minimum for Internal.
- For external examination, passing minimum shall be 40% [Forty Percentage] of the maximum marks prescribed for the paper for each Paper/Practical/Project and Viva-Voce.
- In the aggregate [External/Internal] the passing minimum shall be of 40%.
- He / She shall be declared to have passed the whole examination, if he/she passes in all the papers and practical wherever prescribed as per the scheme of the examinations by earning 140 CREDITS in Part I, II, III, IV, V&VI. He/she shall also fulfil the extension activities prescribed earning 1 credit to qualify for the Degree.

8. CLASSIFICATION OF SUCCESSFUL CANDIDATES

(I) FOUNDATION COURSES

(a) LANGUAGE OTHER THAN ENGLISH: Successful candidate passing the examinations for the Language and securing marks (I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(b) ENGLISH: Successful candidates passing the examination for English and securing the marks
(I) 60 percent and above and (II) 50 percent and above but below 60 percent in the aggregate shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in THIRD Class.

(II) CORE COURSES (consisting) of (a) Main Subjects (b) Allied Subjects (c) Application Oriented Subjects and Practical, etc., if any)

Successful candidates passing the examinations for Core Courses together and securing the marks (i) 60 percent and (ii) 50 percent and above but below 60 percent in the aggregate of the marks prescribed for the Core Courses together shall be declared to have passed the examination in the FIRST and SECOND Class, respectively. All other successful candidates shall be declared to have passed the examination in the THIRD Class.

9. RANKING:

Candidates who pass all the examinations prescribed for the Course in the FIRST APPEARANCE ITSELF ALONE are eligible for Classification / Ranking / Distinction.

Provided in the case of Candidates who pass all the examinations prescribed for the Courses with a break in the First Appearance due to the reasons as furnished in the Regulations.7. (c) supra are only eligible for Classification / Distinction.

Contents

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides the students to learn the technical skills associated with many of the procedures of Financial Analysis and Accounting Standards.

This degree is structured to provide a strong foundation in Accounting and Finance and also to gain and in-depth knowledge on subjects like Portfolio Management, Capital Markets and Income Tax Law and Practice.

The Course places special emphasis on addressing real- life business issues where students are exposed to case studies and specific problems drawn from the industry and encourages them to find solution for the same. It includes discussion on the latest development in the business world.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM ACCOUNTING AND FINANCE**
Programme Code:	**34**
Duration:	**UG - 3 years**
Programme Outcomes:	1 Demonstrate comprehensive knowledge of accounting principles, financial reporting, cost accounting, management accounting, auditing, taxation, and corporate finance. 2. Apply accounting software, financial tools, and quantitative techniques to solve practical business and financial problems efficiently. 3. Demonstrate knowledge of business laws, corporate governance, taxation, auditing standards, and financial regulations applicable to organizations. 4. Evaluate financial and business issues using analytical thinking and evidence-based decision-making techniques 5. Acquire the knowledge, technical skills, and professional attitude required for careers in accounting, finance, banking, insurance, taxation, auditing, investment, and corporate sectors.

Programme Specific Outcomes:	1. Exhibit ethical values, professional integrity, communication skills, leadership qualities, and entrepreneurial abilities for successful careers in commerce and finance. 2. Students will apply theoretical knowledge to analyse and interpret legal provisions, case laws and draft reports and financial statements. 3. Students will be prepared to take up advanced studies in commerce and professional courses like CA, ICWA, MBA, ACS, and CMA. 4. Encourages students for suitable placements in the field of Finance, Marketing, Human Resource, IT and Public services. 5. Entrepreneurial competencies that would support them in business endeavours could be inculcated.

Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	5	Part..1. Language – Tamil	3	5	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	5	Part..2 English	3	5	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	6	2..3 Core Course – CC III	5	6	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	6	2.4 Core Course – CC IV	5	6	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	**30**		**23**	**30**		**22**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 140 Credits																	

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours

First Year – Semester-I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses [in Total]	13	16
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	**30**

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	16
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	16
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	**30**

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	15
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2

	E.V.S	2	1
		25	**30**

Third Year
Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	**30**

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	**140**

***Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	40 Marks
	Assignments, Seminars, Attendance and Class Participation	
External Evaluation	End Semester Examination	60 Marks
	Total	100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	• Thelowestlevelofquestionsrequirestudentstorecallinformationfromthecoursecontent • Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook.	
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether	
Application (K3)	• Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.	
Analyze (K4)	• Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts. • Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations.	
Evaluate (K5)	• Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not have single right answers.	
Create (K6)	• Thequestionsofthiscategorychallengestudentstogetengagedincreativeandoriginalthinking. • Developing original ideas and problem solving skills	

Highlights of the Revamped Curriculum:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	• Instill confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable
		• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an opportunity for independent livelihood • Generates self – employment • Create small scale entrepreneurs • Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical know how of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric.	1. Strengthening the domain knowledge 2. Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature 3. Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background 4. Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official	1. Exposure to industry moulds students into solution providers 2. Generates Industry ready graduates 3. Employment opportunities enhanced

	Statistics, Operations Research	
II year Vacation activity	Internship / Industrial Training	1. Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	2. Self-learning is enhanced 3. Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	• Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; • 'Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		• To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferable Skill

Part	Course Code	Title of the Course	Credits	Hours
FIRST YEAR				
FIRST SEMESTER				
Part I	26L11AA	Language – Tamil -I	**3**	**5**
Part II	26E11AA	English -I	**3**	**5**
Part III	26C341A	Core Paper I –**Financial Accounting**	**5**	**6**
Part III	26C341B	Core Paper II - **Management Principles and Practices**	**5**	**6**
Part III	26E341A	Elective- I - Digital Business Communication	**3**	**4**
	26E341B	Elective- I - Business Environment		
	26E341C	Elective -I - Business Economics		
Part IV	26341SA1	SEC – 1 – MS Office For Commerce (Practical)	**2**	**2**
	26341FC	FC- Campus To Corporate	**2**	**2**
		TOTAL	**23**	**30**
SECOND SEMESTER				
Part I	26L12AB	Language – Tamil -II	**3**	**5**
Part II	26E12AB	English-II	**3**	**5**
Part III	26C342A	Core Paper III –**Advanced Financial Accounting**	**5**	**6**
Part III	26C342B	Core Paper IV- Business Law	**5**	**6**
Part III	26E342A	Elective -II- Working Capital Management	**3**	**4**
	26E342B	Elective -II - Human Resource Management		
	26E342C	Elective - II - International Trade		
Part IV	26342SA	SEC - II - Interview Skills and Resume Writing	**2**	**2**
	26342SB1	SEC - III - Accounting using Excel Practical	**2**	**2**
		TOTAL	**23**	**30**

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING

(COMMON TO B.COM - GENERAL, A&F, C.A.)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				5	6	40	60	100

Learning Objectives	
LO1	Understand the fundamental principles, concepts, conventions, and accounting process used in financial accounting.
LO2	Prepare and analyse final accounts of sole trading concerns with necessary adjustments including GST.
LO3	Apply various methods of depreciation accounting and compute depreciation using appropriate methods.
LO4	Analyse and prepare accounts from incomplete records (Single Entry System) using different methods of profit ascertainment.
LO5	Understand the role of Artificial Intelligence (AI) in Accounting, its benefits, impact on accounting functions, and future scope.

Prerequisites: Should have studied Accountancy in XII Std.

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Accounting structure – Basic Accounting Concepts and Conventions – Methods of Accounting – Accounting Equation– Rectification of Errors – Bank Reconciliation Statement	**18**
II	**Final Accounts** Final Accounts of Sole Trading Concern – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments including GST	**18**
III	**Depreciation** Depreciation Accounting – Meaning and Features – Need for Depreciation - Factors determining Depreciation – Methods of providing Depreciation (Theory only) – Problems on Straight Line Method and Diminishing Balance Method – Revaluation Method – Annuity Method (AS10& AS28)	**18**
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	**18**
V	**Fire Insurance Claims** – Need – Computation of Claims to be lodged for loss of stock – Loss of Profit – Gross Profit ratio – Abnormal items – Average Clause. **Role of AI in Accounting** – Benefits –Impact of AI in Accounting Functions of Accountants replaced by AI – Future of AI in Accounting (Theory only)	**18**
	TOTAL	**90**

THEORY 25% & PROBLEM 75%

CO	Course Outcomes
CO1	Describe accounting principles, accounting equation, rectification of errors, and prepare Bank Reconciliation Statements.
CO2	Construct Trading Account, Profit & Loss Account, and Balance Sheet with necessary adjustments including GST.
CO3	Apply Straight Line Method, Diminishing Balance Method, Revaluation Method, and Annuity Method for depreciation accounting.
CO4	Ascertain profit under Single Entry System and prepare final statements using Statement of Affairs and Conversion methods.
CO5	Students will be able to calculate claims for loss of stock and loss of profit, and critically evaluate the impact, benefits, and future role of AI in accounting.
Textbooks	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	1	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	3	2	2	2	3	3
TOTAL	14	14	13	11	10	14	10	13	11	10
AVERAGE	2.8	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Theory/ Problem	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any Unit	TOTAL
Section – A (2 marks) Answer any 10 out of 12	Theory	**1**	**1**	**1**	**1**	**1**	**-**	**12**
	Problem	**1**	**1**	**1**	**1**	**1**	**2**	
Section –B (7 marks) Answer any 5 out of 8	Theory	-	-	-	-	-	**3**	**8**
	Problem	**1**	**1**	**1**	**1**	**1**	-	
Section –C (15 marks) Answer any 3 out of 5	Theory	-	-	-	-	**1**	-	**5**
	Problem	**1**	**1**	**1**	**1**	-	-	
Total		**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER – I

CORE – II: MANAGEMENT PRINCIPLES AND PRACTICES

COMMON TO B.COM A&F, CA

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td></td><td>6</td><td></td><td></td><td></td><td>5</td><td>6</td><td>40</td><td>60</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">Explain the concepts, functions, levels, and principles of management.</td></tr>
<tr><td>LO2</td><td colspan="9">Apply planning techniques by formulating objectives, strategies, policies, procedures, and different types of plans for effective organizational decision-making..</td></tr>
<tr><td>LO3</td><td colspan="9">To understand organising, authority, delegation and organisational structure.</td></tr>
<tr><td>LO4</td><td colspan="9">To learn staffing, communication, motivation and leadership practices in business.</td></tr>
<tr><td>LO5</td><td colspan="9">To understand controlling, coordination and recent trends in management.</td></tr>
<tr><td colspan="10">Prerequisites: Should have studied Commerce in XII Std.</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Introduction to Management:** Meaning - Definitions - Features - Importance - Levels of Management - Roles and Skills of Managers - Fayol's 14 Principles - Evolution of Management Thought: Frederick Winslow Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker - Management Practices of Indian Business Leaders: Ratan Tata, Azim Premji, Anand Mahindra and Mukesh Ambani - Indian Philosophy and Contemporary Management	18
II	**Planning:** Meaning - Nature - Importance - Types - Planning Process - Types of Plans: Single-Use Plans & Multi-Use Plans (Objectives, Strategies, Policies & Procedures)	18
III	**Organising:** Meaning - Nature - Importance - Organising Process - Formal and Informal Organisation. **Authority & Responsibility:** Meaning - Nature - Types of Authority: Line, Staff & Functional. **Delegation:** Meaning - Importance - Types. **Centralisation & Decentralisation:** Concept - Difference between Centralised and Decentralised Organisations	18
IV	**Staffing:** Meaning - Importance - Sources of Recruitment. **Directing:** Meaning – Nature – Role of Artificial Intelligence in Recruitment. **Communication:** Meaning - Importance - Channels and Barriers. **Motivation:** Meaning - Importance - Financial and Non-Financial Incentives - Motivation Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Theory X and Theory Y. **Leadership:** Meaning - Contemporary Leadership Styles: Transactional, Transformational, Democratic, Autocratic and Agile	18
V	**Controlling:** Meaning - Nature - Process. **Co-ordination:** Meaning - Importance. **Recent Trends in Management:** Total Quality Management - Crisis Management - Risk Management - Change Management. **Styles of Business Management:** Management by Objectives (MBO) - Management by Wandering Around (MBWA)	18
	Total	**90**

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO 5	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	2	–	1	2	2	2	1	2	2	2
CO2	2	2	1	3	2	2	2	2	3	3
CO3	2	1	2	3	2	3	2	2	3	2
CO4	1	2	2	2	3	3	1	2	3	2
CO5	2	2	2	3	3	3	2	2	3	3
TOTAL	9	7	8	13	12	13	8	10	14	12
AVERAGE	1.8	1.4	1.6	2.6	2.4	2.6	1.6	2	2.8	2.4

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER – I

ELECTIVE - I: DIGITAL BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	40	60	100

Learning Objectives	
LO1	To enable students to understand the principles, importance and modern methods of business communication.
LO2	To develop knowledge on trade and business correspondence in digital platforms.
LO3	To familiarize students with banking, insurance and corporate communication practices.
LO4	To develop report writing, professional drafting and office communication skills.
LO5	To prepare students for interviews, resume building and digital professional networking.

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	**Introduction to Digital Business Communication** Meaning – Definition – Importance of Effective Communication – Types of Communication – Modern Communication Tools – Barriers to Communication – E-Communication – Email Etiquette – Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout – Introduction to AI Tools in Communication	12
II	**Business and Trade Correspondence** Trade Enquiries – Orders and Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters – Digital Business Correspondence – Customer Relationship Communication – Social Media Communication in Business	12
III	**Banking, Insurance and Financial Communication** Banking Correspondence – Types and Structure – Essentials of Effective Banking Communication – Insurance: Meaning and Types – Insurance Correspondence – Life and General Insurance – Fire and Marine Insurance – Online Banking Communication – Digital Payment Communication and Customer Support Services	12
IV	**Corporate and Office Communication** Company Secretarial Correspondence – Duties of Company Secretary – Business Meeting Communication – Agenda and Minutes – Business Report Writing – Types of Reports – Preparation of Reports – Office Communication through Digital Platforms – Workplace Ethics and Professional Communication	12
V	**Career Communication and Interview Skills** Application Letters – Resume and CV Preparation – Interview: Meaning – Objectives and Techniques – Group Discussion Skills – Online Interview Techniques – LinkedIn and Digital Profile Creation – Personal Branding and Professional Networking	12
	TOTAL	**60**

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter

CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	3	2	2	2	3	3
TOTAL	13	14	13	11	10	14	10	13	11	10
AVERAGE	2.6	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

Elective I-Business Environment

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment.

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	**An Introduction** The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	**12**
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	**12**
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	**12**
IV	**Economic Environment** Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	**12**
V	**Technological Environment** Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	**12**
	TOTAL	**60**

CO	Course Outcomes
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.

CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House ,UP
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, SangamKapoor&PriyaMahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	NamithaGopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment,F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	3	2	2	2	3	3
TOTAL	13	14	13	11	10	14	10	13	11	10
AVERAGE	2.6	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3-Strong, 2-Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER – I

Elective 1 – Business Economics

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective 1	4				3	4	40	60	100

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	**Introduction to Economics** Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency.	**12**
II	**Demand & Supply Functions** Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Supply concept and Equilibrium	**12**
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Production : Law of Variables proportion law of retunes to scale - Producer Equilibrium – Economics scale – Cost Classification	**12**
IV	Market Structure Product pricing-price and output determination under perfect competition- monopoly- discriminating monopoly-types of monopoly-monopolistic competition- oligopoly pricing objectives and methods	**12**
V	National Income National income –National product and National income – components of national income – Methods of national income – Problems of national income- Economic welfare- Nature and principles of public finance- Public expenditure- Debt and GST	**12**

	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Evaluate the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	

	Textbooks
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
	Reference Books
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
	Web Resources
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	1	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	3	2	2	2	3	3
TOTAL	13	14	13	11	10	14	10	13	11	10
AVERAGE	2.6	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3-Strong, 2-Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

Part IV Skill Enhance Course I- MS Office for Commerce (Practical)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Skill Enhance Course I			2		2	2	40	60	100

Learning Objectives	
LO1	Learn the features and functions of Microsoft Office applications such as Word, Excel and PowerPoint,
LO2	To know the Create, edit, format, and print professional business documents using Microsoft Word.
LO3	To gain knowledge on Design and deliver effective business presentations using Microsoft PowerPoint with charts, images, animations, and transitions.
LO4	To learn Microsoft Excel to perform calculations,
LO5	To learn Microsoft Excel to perform analyze financial data, and generate reports using formulas and functions.

Unit	Contents	No. of Hours
I	Introduction to Microsoft Word Basic components of a Word window, Preparing a word document, Editing a prepared document, Adjusting the margin settings, Additional formatting options, Header and Footer options, Border and Shading of page,.	**6**
II	Drawing options, Inserting images, Mail merge options, Saving a document, Creating a new document, Inserting audio and video files	**6**
III	Introduction to Microsoft PowerPoint How to create a new slide, How to apply animation to slides, Fill background with effects, How to apply sound to slides, How to save a presentation, Opening an existing presentation, Insert new slides with different layout, Editing a slide, Inserting picture to a slide, Inserting media files to PowerPoint slides	**6**
IV	Introduction to Microsoft Excel Enter data in excel workbook, Formatting toolbar, Shortcut to fill a series, Mathematical functions, Editing a data sheet, Format cell, Rename a sheet, Save	**6**
V	Open a workbook, Arrange data in ascending or descending order, Insert new cell column borrow, Insert picture or clipart in excel sheet	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Demonstrate proficiency in using Microsoft Word to create, edit, format documents
CO2	Manage professional business documents such as letters, reports, invoices, and resumes.
CO3	Design and deliver effective business presentations using Microsoft PowerPoint by incorporating text, images, charts, tables and animations
CO4	Apply Microsoft Excel functions and formulas to perform data entry, financial calculations

CO5	Apply Microsoft Excel functions and formulas to perform data analysis, chart creation, and report preparation for commerce-related applications.
Textbooks	
1	Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2	Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
Reference Books	
1	Richardson, T., Held, B., Moriarty, B. (2019). Microsoft Excel Functions and Formulas with Excel 2019/Office 365. United States: Mercury Learning and Information
2	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 /Office 365. India: BPB Publications.
3	Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.
Web Resources	
1	Ms Word tutorial: https://youtu.be/S-nHYzK-BVg
2	Ms PowerPoint: https://youtu.be/XF34-Wu6qWU
3	Ms Excel functions: https://youtu.be/ShBTJrdioLo

LIST OF EXPERIMENTS AS PER CURRICULUM

1. How to use mail merge using an Excel spreadsheet.
2. How to change text format in Ms word.
3. How to add bullets in MS-Word.
4. How to work with Master Slide.
5. Create a power-point slide using various features.
6. How to Add or change an effect for a picture.
7. How to create a graph using spreadsheets.
8. To create a two data series chart in Excel.
9. Students Mark sheet Preparation using Excel.
10. Payroll Processing using Excel.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3	2	1	1	2	2
CO2	2	3	3	2	3	2	1	2	3	2
CO3	2	3	2	2	3	2	1	1	3	2
CO4	2	2	2	3	3	2	1	3	3	2
CO5	2	2	3	2	3	2	2	3	2	2
TOTAL	10	12	12	11	15	10	6	10	13	10
AVERAGE	2	2.4	2.4	2.2	3	2	1.2	2	2.6	2

3 - Strong, 2 - Medium , 1- Low

QUESTION PAPER PATTERN

Answer any Two Questions out of 3 (2 X 40=80 Marks)

Record note Book=20Marks

Sl. No.	Title	Marks
1	AIM and Procedure	10
2	Program writing	10
3	Program Execution	10
4	Output and result	10
	Total	40 Marks

FOUNDATION COURSE

FIRST YEAR – SEMESTER – I

CAMPUS TO CORPORATE

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
NME	2				2	2	40	60	100

Learning Objectives

LO1	To enable the students understand the corporate policies.
LO2	To make the students knowledge about various types of business correspondences and practical applications.
LO3	To enable the students eligible for corporate level practices
LO4	To prepare learners to face modern day challenges in the corporate world by providing practical exposure.
LO5	Develop skills to excel in job market.

Unit	Contents	No. of Hours
I	Meaning of corporate – Campus and corporate –Verbal and non-verbal communications – Importance – various types of business correspondences.	6
II	Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International Phonetic Alphabet –listening – Principles of good listening – Accent comprehension – Practical exercise	6
III	Business letters – Meaning – Enquiries and Replies – Orders and Execution – Claims and Adjustments – Sales letters – Preparation of resume – Application for jobs.	6
IV	Reports – Meaning – qualities of a good business report – Reports by group and individuals– Meetings – types – Preparing of Agenda and Minutes.	6
V	Corporate etiquette – Dressing and grooming skills – Workplace culture – Email – Professional competencies – Time management – team skills – stress management – Interaction with Groups in the companies.	6
	TOTAL	30

CO	Course Outcomes
CO1	Summarize Procedure for incorporation of the company.
CO2	Analysing the principles of good listening ,accent comprehension, practical exercise
CO3	Evaluate Role and importance of Company Secretary and key managerial personnel.
CO4	Preparing of Agenda and Minutes of corporate companies
CO5	Identify the Professional competencies, Time management &team skills

Textbooks

1	Essentials of Business Communication - Rajendra Pal, J.S. korahilli, Sultan Chand

	& Sons, New Delhi.
2	Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications Chennai.
3	Business Communication – V.R. Palanivelu & N. Subburaj, Himalaya Publishing Pvt. Ltd, Mumbai
Reference Books	
1	Effective Business English and Correspondence - M. S. Ramesh and Pattenshetty - R S. Chand & Co, Publishers, New Delhi - 2.
2	Commercial Correspondence – R. S. N. Pillai and Bhagavathi. S. Chand Publications, New Delhi.
3	Business Communication – Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi 2010 Edition
4	Communication conquer: A Handbook of group discussion and Job Interview – Pushpalatha & Kumar, PHI Learning Publisher.
NOTE: Latest Edition of Textbooks May be Used	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3	2	2	1	2	2
CO2	2	3	3	2	3	2	2	2	3	2
CO3	2	3	2	2	3	2	1	1	3	2
CO4	2	2	2	3	3	2	1	3	3	2
CO5	2	2	3	2	3	2	2	3	2	2
TOTAL	10	12	12	11	15	10	8	10	13	10
AVERAGE	2	2.4	2.4	2.2	3	2	1.6	2	2.6	2

3 - Strong, 2 - Medium , 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER - II

CORE – III ADVANCED FINANCIAL ACCOUNTING

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				5	6	40	60	100

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	**Hire Purchase and Instalment System** - Hire Purchase System – Meaning and Features – Instalment Purchase system –Difference between Hire Purchase System and Instalment Purchase system – Accounting Treatment for High Value Goods under Hire Purchase System – Calculation of Interest–Default & Repossession (AS19).	15
II	**Branch Accounts:** Meaning – Need – Types – Features – Accounting Treatment of Dependent Branches – Debtors System – Stock & Debtors System – Goods Invoiced at Cost and Invoice Price (AS 17) (Excluding Independent and Foreign Branches). (Simple Problems) **Departmental Accounts:** Meaning – Allocation of Expenses – Inter Departmental Transfers at Cost and Invoice Price. (Simple Problems)	15
III	**Partnership Accounts** – Limited Liability Partnership (LLP) (Theory only) — Admission of a Partner – Adjustment in Profit Sharing Ratio – Methods of Valuation of Goodwill – Treatment of Goodwill (AS10) - Adjustment for revaluation of assets and liabilities – Adjustment for Capitals upon Admission of a New Partner.	15
IV	**Retirement and Death of a Partner** – Meaning – Profit Sharing Ratio – Difference between Sacrificing Ratio and Gaining Ratio – Adjustment for revaluation of assets and liabilities – Payment to the Retiring Partner – Modes of payment under Death of a Partner (Theory only) - Treatment of Goodwill on Retirement/Death of a Partner – Ascertainment of Deceased Partner's Share of profit (Excluding Joint Life Policy)..	15
V	**Dissolution of a Firm** – Accounting Treatment for Dissolution - Insolvency of a Partner – Garner Vs Murray – Insolvency of one and all partners – Piecemeal Distribution – Proportionate Capital method and Maximum Loss Method **Accounting Standards:** Meaning – Importance – Applicability – Introduction to IND AS and IFRS – Adoption and Convergence of IND AS and IFRS – IFRS vs US GAAP (Theory Only).	15
	TOTAL	**75**

THEORY 25% & PROBLEMS 75%

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	1	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	3	2	2	2	3	3
TOTAL	14	14	13	11	10	14	10	13	11	10
AVERAGE	2.8	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS AND COMMERCIAL LAWS

COMMON TO B.COM A&F, B.COM ISM, B.COM C.A.

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	5	40	60	100

Learning Objectives	
LO1	To understand the nature, objectives and essentials of business contracts.
LO2	To gain knowledge on performance and discharge of contracts.
LO3	To familiarize students with contracts of indemnity and guarantee.
LO4	To understand the legal provisions relating to bailment and pledge.
LO5	To develop knowledge on sale of goods and emerging commercial practices.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	**Fundamentals of Contract Law** Indian Contract Act, 1872 – Meaning and Essentials of Valid Contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent and Void Contracts – E-Contracts and Digital Agreements	18
II	**Performance and Discharge of Contracts** Meaning of Performance – Offer to Perform – Joint Liabilities and Rights – Time and Place of Performance – Reciprocal Promises – Assignment of Contracts – Breach of Contract and Remedies – Termination and Discharge of Contract – Quasi Contracts – Online Contractual Transactions	18
III	**Contract of Indemnity and Guarantee** Meaning and Features of Indemnity and Guarantee – Rights and Liabilities of Surety – Kinds of Guarantee – Discharge of Surety – Banker and Customer Relationship – Digital Banking Guarantees and E-Surety Concepts	18
IV	**Bailment and Pledge** Bailment – Meaning – Essentials – Classification – Rights and Duties of Bailor and Bailee – Pledge – Meaning – Essentials of Valid Pledge – Rights and Duties of Pawner and Pawnee – Pledge and Lien – Warehouse Receipts and E-Pledge System	18
V	**Sale of Goods and Modern Commercial Practices** Sale of Goods Act, 1930 – Meaning and Essentials of Contract of Sale – Conditions and Warranties – Transfer of Property – Sale by Non-Owners – Rights and Duties of Buyer and Seller – Rights of an Unpaid Seller – Contracts involving Sea Routes – Consumer Protection in E-Commerce and Digital Market Transactions	18
	TOTAL	**90**

Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	14	14	13	11	10	14	10	13	11	10
AVERAGE	2.8	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

FIRST YEAR – SEMESTER – II

Elective II – HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	5	40	60	100

Learning Objectives	
C1	To explore to the aspects relating of Human resource management
C2	To equip with the various processes of Recruitment and Selection
C3	To be acquainted with Training methods and the concept of Performance Appraisal
C4	To learn about Industrial Relations
C5	To assimilate knowledge on employee welfare.
Prerequisite: Should have studied Commerce in XII Std	

Unit	Contents	No. of Hours
I	**Introduction to HRM** Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	**12**
II	**RECRUITMENT AND SELECTION** Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	**12**
III	**TRAINING AND DEVELOPMENT** Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	**12**
IV	**INDUSTRIAL RELATIONS** Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective Bargaining-Workers' participation in management – Types and effectiveness.	**12**
V	**EMPLOYEE WELFARE** Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	**12**
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	

CO2	Formulate action plans for employee Recruitment and Selection.
CO3	Choose appropriate methods of Training
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.SubbaRao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.JSrinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	14	14	13	11	10	14	10	13	11	10
AVERAGE	2.8	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

FIRST YEAR – SEMESTER – II

Elective II – International Trade

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	40	60	100

Learning Objectives	
LO1	To enable students, familiarize with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Prerequisite: Should have studied Commerce in XII Std		
Unit	**Contents**	**No. of Hours**
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Virtual Trade Mission – Industry Collaboration –Elastic Logistic.	12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment Adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT- Trade flow of G7 Economics.	12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	12
V	**IBRD of world Bank** - functions - objectives and its working- India & world Bank - IMF - functions- objectives and it's working - India & IMF - GATT- WTO their impact of India - direction and composition of india's foreign trade - role of MNC's IN India- recent trends in foreign trade.	12
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Distinguish between the concept of internal and international trade.	
CO2	Define the various theories of international trade.	
CO3	Examine the balance of trade and exchange rates	
CO4	Appraise the role of IMF and IBRD.	
CO5	Define the workings of WTO and with special reference to India.	
Textbooks		
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.	
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -	

	Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal And JatinderKaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	2	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	12	14	13	11	10	14	10	13	11	10
AVERAGE	2.4	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3-Strong, 2-Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	2	2	2	2	2	2	12
Section -B (7 marks) Answer any 5 out of 8	1	1	1	1	1	3	08
Section –C (15 marks) Answer any 3 out of 5	1	1	1	1	1	-	05
Total	4	4	4	4	4	5	25

FIRST YEAR – SEMESTER – II

Elective II – Working Capital Management

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	40	60	100

Learning Objectives	
LO 1	To explain working capital and interpret the cash conversion cycle
LO 2	To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.
LO 3	To prepare a cash budget and comment on it
LO 4	To assess the components of credit policy and its evaluation
LO 5	To explain the inventory management techniques and calculate the Economic Ordering Quantity

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	**Introduction** Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	**12**
II	**Financing Current Assets** Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.	**12**
III	**Cash Management** Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	**12**
IV	**Receivables Management** Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	**12**
V	**Inventory Management** Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	**12**
	TOTAL	**60**

THEORY 25% & PROBLEMS 75%

CO	Course Outcomes
CO1	Construct the factors influencing working capital requirements and estimate it

CO2	Classify the approaches to financing Currents Assets
CO3	Determine the importance of cash management and cash budgeting
CO4	Formulate the receivables management and credit policy evaluation
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis
Textbooks	
1	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4	Dr. A Murthy, Working Capital Management, Margham Publications, Chennai
Reference Books	
1	James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2	Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication , Agra
3	M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4	Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://onlinecourses.nptel.ac.in
2	https://www.iifl.com
3	http://ebooks.lpude.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	2	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	12	14	13	11	10	14	10	13	11	10
AVERAGE	2.4	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3-Strong, 2-Medium, 1- Low

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

FIRST YEAR – SEMESTER – II

SEC – 2 INTERVIEW SKILLS AND RESUME WRITING

(Common to B.Com-AF, CA & G)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	40	60	100

Unit	Contents	No. of Hours
Unit I	**Introduction to Interview Skills:** Definition – meaning – concept of interview – Purpose – Objectives of interview – Characteristic features of job interviews.	6 Hours
Unit II	**Types of Interview:** Traditional one-on-one job interview – Panel interview – Behavioral interview – Group interview – Phone Interview – Preliminary Interview – Patterned Interview – Depth Interview – Stress Interview – Exit Interview – Interview through tele and video conferencing.	6 Hours
Unit III	**Interviews: Techniques and Strategies:** Preparing for the Interview Process – Before the interview – During the interview – After the interview – Tips to ace an interview – Commonly asked questions in interview – Do's and Don'ts of interview – Reasons for rejections.	6 Hours
Unit IV	**Preparing Biodata/CV/Resume:** Essential characteristics of a job Application – Difference between Biodata – CV – Resume – Covering letter – Tips to draft an application.	6 Hours
Unit V	**Leveraging Employability Skills:** Personality Development – Organizational skills – Time Management – Stress Management – Effective Communication Skills – Reasoning Ability – Verbal Ability – Group Discussion – Technical skills – Presentation skills.	6 Ho
	Total	**30**
	Reference Books	
1	Higgins, Jessica JD (2018)10 Skills for Effective Business Communication: Practical Strategies from the World's Greatest Leaders.	
2	Nicholas, Sonji (2023) Interviewing: Preparation, Types, Techniques, and Questions, Pressbooks.	
3	Storey, James (2016) The Art of The Interview: The Perfect Answers to Every Interview Question	
	Recommended Text Books	
1	Monipally, Matthukutty M. (2017) Business Communication: From Principles to Practice	
2	Peter, Francis. (2012) Soft Skills and Professional Communication. New Delhi: Tata McGraw Hill.	

Web Links

1. https://careermobilityoffice.cs.ny.gov/cmo/documents/Resume%20&%20Interviewing
2. https://edu.gcfglobal.org/en/interviewingskills/interview-etiquette/1/
3. https://findjobhub.com/en/types-of-interviews
4. https://egyankosh.ac.in/bitstream/123456789/23411/1/Unit-2.pdf
5. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part_1_62%20hour_English.pdf
6. https://bharatskills.gov.in/pdf/E_Books/CTS/ES/English/ES_Part2_58hour_English.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	13	14	13	11	10	14	10	13	11	10
AVERAGE	2.6	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 – Strong, 2- Medium, 1- Low

QUESTION PAPER PATTERN

Section	Unit-I	Unit-II	Unit-III	Unit-IV	Unit-V	From any unit	TOTAL
	Theory	Theory	Theory	Theory	Theory	Theory	
Section - A (2 marks) Answer any 10 out of o12	**2**	**2**	**2**	**2**	**2**	**2**	**12**
Section -B (7 marks) Answer any 5 out of 8	**1**	**1**	**1**	**1**	**1**	**3**	**08**
Section –C (15 marks) Answer any 3 out of 5	**1**	**1**	**1**	**1**	**1**	**-**	**05**
Total	**4**	**4**	**4**	**4**	**4**	**5**	**25**

SKILL ENHANCEMENT COURSE III-Accounting using Excel Practical

<table>
<tr><th rowspan="2">Category</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>Skill Enhance Course I</td><td></td><td></td><td>2</td><td></td><td>2</td><td>2</td><td>40</td><td>60</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To develop practical skills in preparing accounting records, including journals, ledgers, trial balances, and financial statements using Excel.</td></tr>
<tr><td>LO2</td><td>To enable students to apply Excel formulas, functions, charts, and data analysis tools for accounting and business decision-making.</td></tr>
<tr><td>LO3</td><td>To train students in creating automated accounting worksheets using cell references, functions, and templates.</td></tr>
<tr><td>LO4</td><td>To enhance students' efficiency in organizing, analyzing, and presenting financial information using Excel.</td></tr>
<tr><td>LO5</td><td>To prepare students for industry requirements by developing spreadsheet-based accounting and reporting skills.</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Using Financial Functions (Part 1)
ACCRINT function - Returns the accrued interest for a security that pays periodic interest
ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity
AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient
AMORLINC function - Returns the depreciation for each accounting period
COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date
COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date
COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date
COUPNCD function - Returns the next coupon date after the settlement date
COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date
COUPPCD function - Returns the previous coupon date before the settlement date
CUMIPMT function - Returns the cumulative interest paid between two</td><td>6</td></tr>
</table>

	periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods.	
II	**Using Financial Functions (Part 2)** DB function - Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates	**6**
III	**Using Financial Functions (Part 3)** INTRATE function - Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macaulay modified duration for a security with an assumed par value of $100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per $100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per $100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period	**6**
IV	**Using Financial Functions (Part 4)** PDURATION function (Excel 2013) - Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per $100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per $100 face value of a discounted	**6**

	security PRICEMAT function - Returns the price per $100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment	
V	**Using Financial Functions (Part 5)** SLN function - Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per $100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Demonstrate proficiency in using Microsoft Excel for accounting data entry, formatting, and worksheet management.
CO2	Prepare accounting records such as journals, ledgers, trial balances, and financial statements using Excel.
CO3	Apply Excel formulas and functions (e.g., SUM, IF, VLOOKUP/XLOOKUP, COUNTIF, PMT) to perform accounting calculations and automate financial reports.
CO4	Analyze and summarize accounting data using sorting, filtering, charts, PivotTables, and other data analysis tools to support business decision-making.
CO5	Design and maintain spreadsheet-based accounting templates for budgeting, payroll, inventory, and financial reporting with accuracy and efficiency.

Textbooks

1	Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2	George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master"

Reference Books

1	L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.
2	Lalwani, L. (2019). Excel 2019 All-in-One: Master the New Features of Excel 2019 /Office 365. India: BPB Publications.
Web Resources	
1	Udemy : https://www.udemy.com/course/financial-accounting-in-excel-new-business/
2	https://www.youtube.com/watch?v=RsDFonVtKGM
3	Ms Excel functions: https://youtu.be/ShBTJrdioLo

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COs	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	3	2	2	1	1
CO2	3	3	3	2	2	3	2	3	2	2
CO3	3	3	3	2	2	3	2	3	2	2
CO4	3	3	3	2	2	3	2	3	3	2
CO5	2	3	2	3	2	2	2	2	3	3
TOTAL	13	14	13	11	10	14	10	13	11	10
AVERAGE	2.6	2.8	2.6	2.2	2	2.8	2	2.6	2.2	2

3 - Strong, 2 - Medium , 1- Low

Answer any Two Questions out of 3 (2 X 40=80 Marks)

Record note Book=20Marks

Sl. No.	Title	Marks
1	AIM and Procedure	10
2	Program writing	10
3	Program Execution	10
4	Output and result	10
	Total	40 Marks